City of St. John's

ANNUAL REPORT 2001

Message from the Mayor

I am pleased to present the City of St. John's annual report for 2001. This report provides an overview of our financial situation for 2001 and highlights the programs and services offered by City Council.

2001 presented the City with many challenges from record snowfalls and rain storms to the emergency faced as a result of the September 11 terrorists attacks in America. These events placed a significant burden on the financial resources of the City.

Despite the strain these events placed on the financial operations and staff resources and the citizenry generally, public and private confidence in the St. John's economy was not swayed. 2001 saw significant investment in the expansion, renovation and new construction by the government, institutions and the commercial and industrial sectors. The $82 million invested in the economy was more than a 57% increase over investment in the previous year. Of particular note was the expansion of new retail developments in the east end of the city. Tightening of the rental market and increasing investment in new housing are indicative of the optimism about the economy of St. John's and the province.

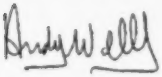
In 2001, the 6300 seat Mile One Stadium and Convention Centre, both state-of-the-art venues for conventions, trade shows, entertainment and sporting events, were officially opened. The home of the St. John's Maple Leafs, Mile One stadium hosted several other sporting and entertainment events in 2001. The convention centre also newly opened in 2001, hosted the largest annual meeting of Canadian Credit Unions in May and in September was the venue for the International Wireless Congress - a feature event during the Marconi centenary year.

The harbour clean-up continued to be the priority capital project for the City in 2001. We continued with other coastal cities in the pursuit of financing for this multi-year initiative.

The City has continued to utilize a "pay-as-you-go" policy for capital expenditures with expectations made for cost sharing joint projects with senior levels of government. Total capital expenditures in 2001

amounted to $48,367,951 of which $17,933,134 related to the Civic Centre project, $12,016,686 were for street improvements, $4,986,708 for water and sewer works and $6,404,672 for operating equipment.

In conclusion, I thank the employees of the City of S.t John's who diligently and effectively provide the highest quality programs and services for the citizens of St. John's.



Andy Wells
Mayor

Message from the Chief Commissioner

2001 was a challenging year. The City was faced with the worst winter in its history and the highest rainfall event since records have been kept. This together with a boil order advisory which was in place for three weeks in August had negative impacts on our financial position.

The City also has to invoke its emergency plan for the first time on September 11, 2001 to meet the transportation, food and lodging requirements of 4,400 passengers and crew who were diverted to St. John's when American airspace was closed. I would like to acknowledge the work of our partners and the 4,000 volunteers in meeting the needs of these accidental tourists.

I wish to express my appreciation to the 1,100 men and women who provide local government services to the people of St. John's.

Ronald G. Penney
Chief Commissioner and City Solicitor

Table of Contents

Message from the Mayor . . . . . Inside Front Cover

Message from the Chief Commissioner . . . . . Inside Front Cover

Table of Contents 1

Corporate Planning and Development 2

Financial Management 2

Vote by Mail 2

Boil Order 2

City Infrastructure 3

Capital Investment 3

Mile One Stadium 3

Capital Program 3

Water Ban 3

Public Services 4

September 11 4

Recreation and Leisure 5

Fire Protection 5

Economic Overview 6

Tourism Industry 7

Report from the City Treasurer 8

Financial Statements 9

City Council 30

Chief Commissioner and Directors 30

City Hall Contact Information . . . . . Inside Back Cover

City Ward Map . . . . . Inside Back Cover

Corporate Planning and Development

The City's Corporate Plan provides a process for continuous planning, implementation, management and review. Incorporated into the planning process is a framework for performance review and citizen feedback which allows for program review and continuous improvement in program and service delivery. As part of this process Council in June 2001 adopted a Citizen Service Strategy. The Citizen Service Strategy will be comprised of three components:

- a fully interactive e-government web portal providing citizens access to a range of City services
- a common citizen profile data base and customer response management system to provide a city-wide response to individual requests for information and/or services through a centralized call centre
- one-stop, front-counter access via Customer Service Centres

Staff are currently in the process of implementing the Citizen Service Strategy with the availability of the new City web site and the centralized call centre scheduled for late 2002. The first of a number of strategically placed walk-in Customer Service Centres is scheduled to open at City Hall by mid 2003.

Vote by Mail

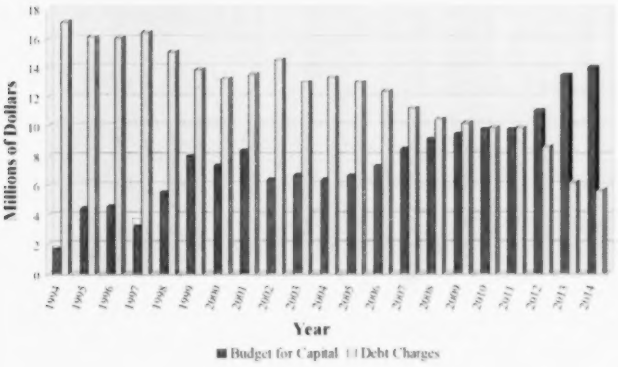
To provide easier access to the electoral process the 2001 General Election and November 29, 2001 by-election were conducted by vote by mail.

Voter turnout increased from the 50-53% range to over 60% for the general election and the 20- 30% range in a by-election.

Financial Performance

Resulting from a review of financial status in the mid 1990s, the City of St. John's adopted a "pay-as-you-go" approach to capital works financing. The result has been a reduction in debt servicing charges and an increase in capital expenditures.

Capital Works - "Pay-As-You-Go" Financing



Boil Order

The City was required to issue a boil order for the water system on July 28, 2001 because of total coliform counts in excess of those permitted under provincial guidelines. At no time was there any E.coli detected in the treated water supply and there was no significant health risk. Extensive flushing and other remediation efforts were undertaken and the boil order was lifted on August 17, 2001.

City Infrastructure

Capital Investment

The provision of capital investment is key to maintaining and developing the City. Strategic infrastructure projects included both a continuance of multi-year projects as well as ongoing infrastructure maintenance and upgrading.

Capital Program

Council approved a program of capital expenditures totaling more than $6.89 million. $5.15 million was funded from revenue with the balance from reserves and other sources.

$3.54 million was allocated for a variety of municipal infrastructure projects ranging from streets and sidewalks, to water and sewer and storm drainage, harbour cleanup, retaining walls, to traffic signals and mapping.

In addition to the completion of the Mile One Stadium and Convention Centre, the continuation of the provincial/municipal multi-year capital program resulted in the construction of trunk servicing infrastructure in three development areas:

- $2.65 million in the Northeast Expansion Zone for water reservoir, transmission main and pump station upgrade. (75% complete)
- $11.24 million in the Southwest Development Area for the construction of a water reservoir, transmission main and trunk sewer extension (60% complete)
- $5.50 million in the Kilbride area for construction of a trunk sanitary sewer (95% complete)

May 21, 2001 the Mile One Stadium and St. John's Convention Centre were officially opened. Mile One seats 6,350 for hockey and 7,800 for concerts. The Convention Centre seats 1,400.

Mile One Stadium, operated by St. John's Sports and Entertainment Ltd., is home to the St.John's Maple Leafs, the AHL farm team of the Toronto Maple Leafs.

Water Ban

Because of low water pressure in higher elevations served by the regional water system it was necessary to prohibit the outside use of water on July 31, 2001.

Public Services

Providing public works and parks services is integral to the City's operations.

The Department of Public Works and Parks met a diverse mandate of responsibilities.

Department workers:

- maintained 1,189 lane-kilometres of asphalt, traffic signs, and lights
- cleared all streets of snow, ice, and debris (workers spread 37,909 tonnes of salt and 2,346 tonnes of sand to control street icing in 2001)
- attended to 459 kilometres of water mains and 688 kilometres of sanitary and storm sewer mains
- cleared 1099 sewer lateral blockages, completed 52 sewer lateral and 124 water lateral excavations
- in 2001, workers repaired 40 water main breaks, flushed 171 blocked sewer mains, and completed 52 sewer-main excavations
- landscape, groomed, and developed 39 parks, 1287 hectares of open space, 87 playgrounds, over 70 sports fields, and basketball and tennis facilities
- managed 80 kilometres of trails, and over 35,000 mature trees
- managed the Robin Hood Bay landfill and collected domestic garbage (collected 31,592 tonnes of garbage from 32,000 units in 2001)
- maintained the City's fleet of over 400 vehicles
- attended to the needs of lost, abandoned or injured animals. The Animal Control Division handled 2,097 animals in 2001. Of these, 697 were reclaimed or adopted.

In 2001, employees responded to 20,247 service requests, up 56.6% from 2000.

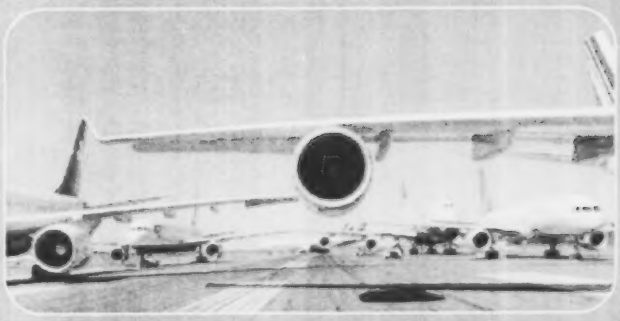
Of the total requests in 2001:

- 32.8% were for water and sewer services
- 25.0% for snow clearing or ice control
- 15.0% for animal control services
- 13.0% for streets and sidewalk services
- 8.0% for garbage collection and disposal services

Four services accounted for 34.4% of all requests. they were: street needs plowing (11.1%); roaming/stray animals (9.7%); sewer service backup (7.8%);snow removal required (5.8%)

September 11

The tragic events of September 11, 2001 resulted in the closing of American airspace and the diversion of twenty-seven international flights to St. John's. This required the activation of the City of St. John's Emergency Preparedness Plan to meet the transportation, food and lodging needs of 4,400 passengers and crew. This was the first time the Plan was implemented.



To evaluate the performance of the Department, 277 questionnaires were sent to a random sampling of people who received a direct service. Of those, 137 people (49.5%) of the sample size replied.

This table summarizes the evaluation results:

Summary of Service Evaluation Results

Item (Maximum rating = 3.0)	Period			
	Jan-Mar 2001	Apr-June 2001	July-Sept 2001	Oct-Dec 2001
Switchboard Operator:				
Promptness	2.7	2.8	2.8	2.7
Attitude	2.8	2.9	2.8	2.7
Understanding the Problem	2.8	2.9	2.7	2.7
On-site Supervisor:				
Attitude	2.8	2.9	2.8	2.7
Kept Informed of Progress	2.9	2.9	2.6	2.7
Work Crew:				
Attitude	2.9	2.9	2.8	2.8
Efficiency	2.8	2.9	2.8	2.7
General:				
Work Completed in Timely Manner	2.8	2.8	2.6	2.7
Overall Rating of Service	**2.8**	**2.8**	**2.7**	**2.6**

Recreation and Leisure

Through the provision of a variety of programs and services, and the operation of several recreational facilities, the City's recreational programs contribute to the physical, emotional and social health of citizens. A ward-based approach enables Recreation Department staff to work hand in hand with community groups to develop programming and initiatives which best suit neighbourhood and community needs. The result was the partnership with 130 community organizations offering more than 200 community development initiatives. Participation in programming and use of facilities was on par with previous years.

- over 35,500 visits to Bannerman Park and Bowring Park (outdoor) pools
- 7,250 visits to Free Swim Program
- over 25,000 visits to fitness programs
- 2,100 participants in garden party and bus outings
- over 1,000 participants in day camps

Between the peak summer months of June and September 150 casual staff offer 10 different programs in 35 different sites throughout the City.

Fire Protection

The 234 staff and 36 volunteers of St. John's Regional Fire Department (SJRFD) provided many essential services to the cities of St. John's and Mount Pearl, and the towns of Paradise and Petty Harbour/Maddox Cove with a total population of 134,692. When requested, the SJRFD also provided assistance to the surrounding communities of Logy Bay/Middle Cove/Outer Cove, Portugal Cove/St. Phillips, Witless Bay and Torbay.

In 2001, the St. John's Regional Fire Department:

- responded to 4219 emergencies and alarms
- allocated a total budget of $15.5 million, 83.1% of which was spent on maintaining and delivering fire suppression services

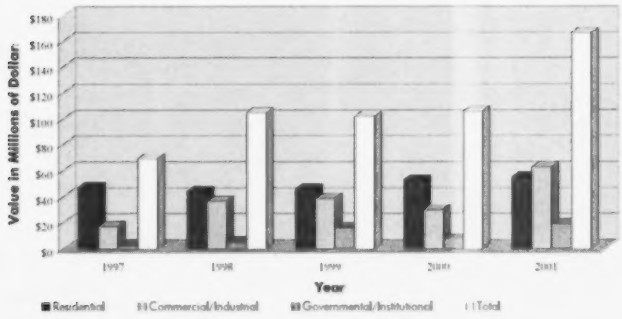
Prevention remained a priority for the Department in its effort to fight fires with knowledge. Among noteworthy activities for the year, SJRFD:

- conducted 1,104 fire prevention inspections at residential, business, and public structures
- delivered 288 fire safety training/lectures and conducted 49 fire drills
- drafted 300 pre-fire plans
- held 1,350 meetings and consultations

Economic Overview

The City of St. John's supported the expansion of the local business community. In 2001, a total of 3975 building permits were issued and the value of building activity grew to $166 million, a 57.3% growth over construction activity in 2000. Growth occurred in all segments of residential and non-residential markets.

Total Value of Building Activity



Notably some of the major projects undertaken in 2001 included:

- $3.7 million Canadian Coast Guard Facilities (berths 28 & 29)
- $1.4 million Redevelopment of HRDC building in Pleasantville
- $2.5 million Oceanex terminal building
- $1.3 million Fashion Building (Stavanger Drive)
- $1.2 million Royal St. John's Regatta boathouse

The number of business occupancies recorded by the city reached 3712 in 2001 of which 620 were located in downtown.

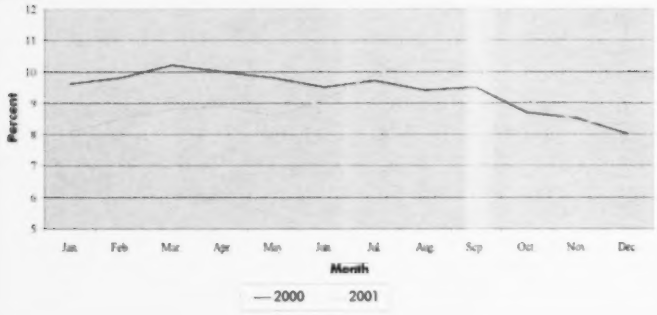
While the unemployment rates for St. John's are higher than the Canadian average they have been improving considerably over the past four years. For the first six months of 2001 the rates improved over the first six months in 2000 although during the later half of the year there was slight increase over 2000.

Winter of 2001

The 2000-2001 winter brought snowfalls of historic proportions. Total accumulation of 605cm (almost 20 feet) were the highest since records have been kept and the highest snowfalls ever recorded for a City with a population over 50,000.

Costs for snow clearing and removal was $3.7 million over the budget and exhausted the $2 million snow clearing reserve.

Unemployment Rate - St. John's Metropolitan Area



A series of projects and events complemented growing activity in business and tourism segments.

- The inaugural national initiative - the CATA Alliance TechAction Town Hall was hosted in St. John's. This innovative initiative sought to define the issues and needs for business in advancing technology business in St. John's.

- International Wireless Vision Congress was a key component of the "Marconi Receiving the World Celebrations". International delegates discussed the future impact wireless technology has the areas of health care, education and the economy

- St. John's was accepted as a full member of the World Energy Cities Partnership

- "Doing Business Downtown" seminar hosted with local partners to advance the issues respecting heritage and economic development in St. John's

Tourism Industry

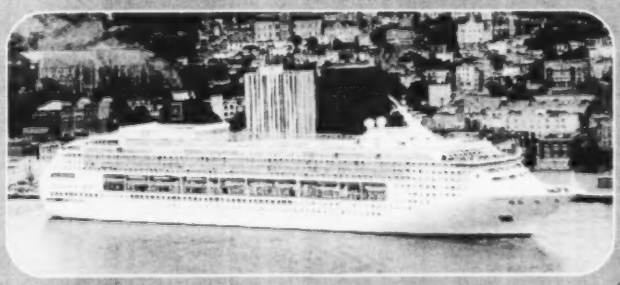
The tourism industry continues to be an important one for St. John's. In 2001 St. John's was host to 1,051,537 visitors of which 315,537 were from out of province. These million visitors spent $219.7 million on goods and services in the local economy.

- 21 cruise ship visits brought 16,401 passengers and crew to St. John's (a 36.7% increase over 2000)
- Nearly 350 Icelandic shoppers spent $432,000
- 149 group tours visited St. John's down from 171 in 2000. The majority of tours (62%) were Canadian, the balance were from United States (28%), Britain (5%) and Germany (3%).

Tourist traffic to St. John's continued to grow. From cruise ship visitors to individual travellers growth in all types of tourist travel were seen in 2001.

Non-Resident Visitors to St. John's, 1997-2001

Year	Air Visitors	Auto Visitors	Port Visitors	Total Visitors
1997	189,158	78,842	7,230	275,230
1998	185,052	82,406	6,116	273,574
1999	191,515	90,716	7,768	289,999
2000	201,733	96,512	12,852	311,097
2001	208,608	91,239	15,690	315,537



Report from the City Treasurer

To the Citizens of St. John's:

I am pleased to present the Financial Statements of the City of St. John's for the year ended December 31, 2001.

Budgeted consolidated revenues and expenditures for 2001 were $121,772,441 and $123,724,401 respectively, for a budgeted deficit of the year (to utilize operating surplus brought forward) of $1,951,960. The actual revenues achieved from all sources amounted to $123,890,209, while actual expenditures amounted to $131,941,404 for an actual operating deficit of $8,051,195, a difference of $6,099,235 from the amount budgeted. This difference represents approximately 5% of total revenues.

The major sources of revenue included taxation, which provided 60.4% of revenue, the Provincial share of debt service on cost shared projects (4.3%), the Municipal Operating Grant from the Province (4.0%) and Payments in Lieu of Taxes, primarily from the Federal Government, at 2.7%.

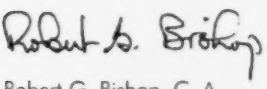
Major expenditures included 9.9% on a net basis for debt service, 9.24% for fire protection, 7.0% for capital works, 9.5% for snowclearing, 5.9% for supply of water and 3.6% as a subsidy for public transit.

The significant unbudgeted deficit of $6.1 million is attributable to a number of factors including snow clearing during the record breaking 2001 winter, expenditures in excess of budget for the close down of Memorial Stadium and commencement of operations of Mile One Stadium and the St. John's Convention Centre, repairs as a result of Hurricane Gabrielle in September, 2001 and increased Transfers to Capital Projects and to the reserve for landfill improvements.

The City has continued to utilize a "pay-as-you-go" policy for capital expenditures with exceptions made for cost sharing joint projects with senior levels of government. Examples of such projects in progress in 2001 were the construction and completion of the new Mile One

Stadium and St. John's Convention Centre (the "Civic Centre") with funding coming from both the Federal and Provincial Governments and the Multi-Year Capital Works Program, the costs of which are shared on an equal basis with the Provincial Government. All other capital expenditures have been made from current revenues or from special reserves established for the purpose, such as that set up for the Harbour Clean-up Project. Total capital expenditures in 2001 amounted to $48,367,951, of which $17,933,134 related to the Civic Centre project, $12,016,686 were for street improvements, $4,986,708 for water and sewer works and $6,404,672 for operating equipment.

The audited Financial Statements of the City for the year ended December 31, 2001 are included in this Annual Report and provide a full picture of the City's financial position and operations.



Robert G. Bishop, C. A.
Director of Finance and City Treasurer

City of St. John's
Consolidated Financial Statements
December 31, 2001

Contents

Auditors' Report 9

Consolidated Statement of Revenue and Expenditure 10

Consolidated Balance Sheet 11

Consolidated Statement of Changes in Financial Position 12

Notes to the Consolidated Financial Statements 13-20

Supplementary Schedules

- Schedule of Debenture Debt 21
- Schedule of Long Term Debt 22-23
- Schedule of Mortgages - Urban Living Non-Profit Housing 24
- Schedule of Revenue 25-26
- Schedule of Expenditure 27-28
- Schedule of Capital Expenditures 29

Prepared by

Grant Thornton LLP
Chartered Accountants
Management Consultants
Canadian Member of
Grant Thornton International

Grant Thornton

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Auditors' Report

To His Worship the Mayor and Councillors
City of St. John's

We have audited the consolidated balance sheet of City of St. John's as at December 31, 2001 and the consolidated statements of revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the City. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2001 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Grant Thornton LLP

St. John's, Newfoundland
May 17, 2002
Chartered Accountants

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City of St. John's

Consolidated Statement of Revenue and Expenditure

Year Ended December 31

	2001 Actual	2001 Budget	2000 Actual
Revenue			
Taxation	$ 74,850,560	$ 74,818,000	$ 70,119,369
Grants from other governments	10,308,377	9,918,710	10,300,608
Sales of goods and services	15,795,078	15,653,590	15,729,453
Other revenue from own sources	4,646,652	4,502,230	5,110,219
Grants in lieu of taxes	3,295,344	3,261,000	3,224,925
Other transfers	333,881	350,000	555,491
Urban living non-profit housing	3,768,400	3,687,526	3,680,848
St. John's Transportation Commission	4,836,677	4,653,800	4,491,515
St. John's Sports and Entertainment Ltd. (Note 17)	6,055,240	4,927,585	2,566,047
Total Revenue	$ 123,890,209	$ 121,772,441	$ 115,778,475
Expenditure			
General government services	$ 14,813,589	$ 15,063,240	$ 12,960,841
Fiscal services	18,419,515	18,589,380	18,511,753
Transportation	22,809,080	20,497,050	19,026,474
Protective services	16,820,763	16,146,420	15,863,503
Environmental health services	12,692,795	12,715,990	12,037,371
Recreation and cultural services	8,534,170	8,512,900	8,160,905
Environmental development services	2,347,563	2,429,270	2,301,191
Transfers to reserves and other funds	11,948,898	8,272,810	11,377,608
Urban living non-profit housing	3,820,420	3,750,106	3,787,817
St. John's Transportation Commission	9,602,452	9,630,270	8,562,472
St. John's Sports and Entertainment Ltd. (Note 17)	10,132,159	8,116,965	4,335,440
	131,941,404	123,724,401	116,925,375
Excess of expenditure over revenue	(8,051,195)	(1,951,960)	(1,146,900)
Total	$ 123,890,209	$ 121,772,441	$ 115,778,475

See accompanying notes to the consolidated financial statements.

City of St. John's

Consolidated Balance Sheet

December 31

		2001	2000
Assets			
Current			
Receivables (Note 2)		$ 15,024,726	$ 14,813,406
Inventories of materials and supplies		2,571,507	2,248,760
Prepaid expenditures		956,044	1,137,049
Restricted cash deposits (Note 3)		568,848	998,897
		19,121,125	19,198,112
Property and equipment (Note 4)		468,700,507	422,615,423
Investments in rental housing projects		568,606	584,301
Unamortized bond discount		243,883	286,313
Deferred pension costs		-	291,830
Deferred assessments receivable		2,604,171	2,765,874
Replacement reserve fund (Note 5)		966,363	916,207
		$ 492,204,655	$ 446,658,060
Liabilities			
Current			
Bank indebtedness		$ 2,632,938	$ 8,302,912
Payables and accruals (Note 6)		15,917,063	13,401,123
Current portion of deferred grants (Note 7)		3,517,357	2,906,612
Current portion of debenture and long term debt (Notes 8 and 9)		5,438,640	14,292,433
		27,505,998	38,903,080
Deferred grants (Note 7)		36,913,834	15,366,288
Debenture debt (Note 8)		53,352,348	41,022,797
Long term debt (Note 9)		49,847,486	44,174,561
Accrued severance pay		6,409,610	6,891,094
Deferred credits - assessments		2,604,171	2,765,874
Trust funds payable		162,540	180,643
Deferred pension		721,749	
		177,517,736	149,304,337
Equity			
Reserves (Note 10)		16,474,517	13,578,267
Investment in capital assets (Note 11)		252,651,553	233,020,601
Contributed surplus (Note 12)		58,495,796	55,638,607
(Deficit) surplus (Note 13)	- from operations	(6,525,337)	2,007,342
	- from severance pay accruals	(6,409,610)	(6,891,094)
		314,686,919	297,353,723
		$ 492,204,655	$ 446,658,060

Contingencies and commitments (Note 15)

On behalf of the Council

Mayor

Director of Finance and City Treasurer

See accompanying notes to the consolidated financial statements.

City of St. John's

Consolidated Statement of Changes in Financial Position

Year Ended December 31

	2001	2000
Cash derived from (applied to)		
Operating		
Excess of expenditure over revenue	$ (8,051,195)	$ (1,146,900)
Depreciation and amortization		6,884
Deferred pension costs	1,013,579	220,438
Accrued severance pay	(481,484)	556,674
	(7,519,100)	(362,904)
Change in non-cash operating working capital (Note 14)	2,592,927	1,061,055
	(4,926,173)	698,151
Financing		
Increase (decrease) in deferred grants	16,158,291	(2,990,819)
Proceeds from debenture debt	24,012,000	7,000,000
Proceeds from long term debt	9,060,000	10,249,405
Repayment of		
Debenture debt	(12,068,000)	(4,944,289)
Long term debt	(5,855,317)	(7,310,966)
Increase in equity accounts		
Reserves (Note 10)	2,896,250	2,627,855
Investment in capital assets (Note 11)	19,630,952	19,479,472
Contributed surplus (Note 12)	2,857,189	2,535,609
Other	(25,829)	96,382
	56,665,536	26,742,649
Investing		
Purchase of property and equipment	(48,367,951)	(40,120,748)
Disposal of property and equipment	2,282,867	2,850,554
Investment in rental housing projects	15,695	14,719
	(46,069,389)	(37,255,475)
Net cash provided (used)	5,669,974	(9,814,675)
Cash and temporary investments (bank indebtedness)		
Beginning of year	(8,302,912)	1,511,763
End of year	$ (2,632,938)	$ (8,302,912)

See accompanying notes to the consolidated financial statements.

1. Summary of significant accounting policies

Basis of Consolidation
The consolidated financial statements include all the fund accounts of the City, the St. John's Transportation Commission and St. John's Sports and Entertainment Ltd., which are wholly owned and operated by the City. St. John's Sports and Entertainment Ltd. has a fiscal year end of May 31st, therefore these financial statements include the audited accounts of that operation for the five months ended May 31, 2001 and the unaudited accounts for the seven months ended December 31, 2001. Inter-fund balances have been eliminated for consolidation.

Fund Accounting
The accounts of the City are maintained in accordance with fund accounting principles. This system of accounts is followed in order to segregate the various operations of the City. These funds, as represented in the financial statements, are:

Capital and Loan Fund
Revenue Fund
Sinking Fund
Urban Living Non-profit Housing Fund

Use of Estimates
In preparing the City's financial statements in conformity with Canadian generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Inventories
Inventories of materials and supplies are carried at the lower of cost and net realizable value.

Property and Equipment
Property and equipment are recorded at cost. Funds received through cost sharing arrangements or capital grants are treated as additions to contributed surplus or investment in capital assets.

The City does not record the value of lands and service installations in subdivisions vested in the City under the City of St. John's Act.

Land and subdivision development costs are recorded at net cost after application of proceeds from sales of land.

Other than for St. John's Sports and Entertainment Ltd. property and equipment, the City does not record depreciation, but an amount equal to annual debt repayment is charged to operations and credited to investment in capital assets.

Investments in Rental Housing Projects
Investments in rental housing projects are recorded at cost less the annual principal repayment being charged to the project operations.

Bond Discounts
Bond discounts are amortized in the revenue fund over the term of the bond issue.

Sinking Funds
Sinking funds established for the retirement of debentures are held and administered by Royal Trust Company and accounted for in the City's records on a cash basis.

Assessments
Assessments for water and sewer installations and street improvements are recorded on the accrual basis in the capital and loan fund. Assessments, when received, are recorded as a contribution to the revenue fund.

Receipt of certain assessments has been deferred pending disposition or development of the property to which the assessments apply. These assessments are recorded as deferred assessments receivable and as deferred credits - assessments.

Employee Benefits
The City accounts for severance pay on the accrual basis and the amount is calculated based upon accumulated unused sick leave or on years of service. The amount is payable when the employee ceases employment with the City.

(Note #1 continued)

Reserve for Harbour Clean-up
The City has established a reserve to hold funds provided for the clean-up of St. John's harbour. Commencing in 1998, a portion of the water tax billings imposed on users is being allocated to the reserve. These funds are to be used to finance the capital works undertaken to improve environmental conditions in the harbour.

Reserve for Snow and Ice Management
The City has established a snow and ice management reserve to accumulate funds to be used in years of severe winter conditions to alleviate the financial impact on the City's operations.

Reserve for Civic Centre Financing
The City has established a Civic Centre financing reserve to accumulate its share of revenue received from the accommodations tax. The accommodation tax, which was legislated effective January 1, 2000, represents a three percent room levy on all fixed roof accommodations in the City of St. John's.

Reserve for Landfill Capital Improvements
The City has established a reserve for landfill capital improvements to accumulate the net revenue received from users of the Robin Hood Bay landfill site. These funds are to be used to finance future capital works undertaken at the landfill site.

Solid Waste Landfill Closure and Post-closure Costs
The liability for closure and post-closure care of the City's Robin Hood Bay landfill is recognized as the landfill site's capacity is used. Closure costs are included in annual operating costs as each section of the landfill site is filled and placed out of service. The present value of the estimated annual post-closure costs is being accrued over the remaining life of the landfill site.

2. Receivables

	2001	2000
Taxes	$ 7,526,259	$ 7,285,845
Other governments	2,860,159	3,227,246
Other	4,638,308	4,300,315
	$ 15,024,726	$ 14,813,406

3. Restricted cash deposits

	2001	2000
Accommodation tax	$ 303,652	$ 713,484
Advance payments from developers	162,540	188,993
Urban living non-profit housing Tenants' security deposits	102,656	96,420
	$ 568,848	$ 998,897

4. Property and Equipment

	2001	2000
Land, buildings and permanent improvements	$ 374,912,697	$ 335,710,226
Equipment, vehicles and movable plant	37,546,250	33,758,634
St. John's Memorial Stadium	1,500,000	1,500,000
Fire department property	5,996,767	5,325,640
Urban living non-profit housing	30,875,547	30,875,547
St. John's Transportation Commission	17,869,246	15,445,376
	$ 468,700,507	$ 422,615,423

5. Replacement Reserve Fund

	2001	2000
Urban living non-profit housing replacement reserve fund	$ 966,363	$ 916,207

The City has agreements with Canada Mortgage and Housing Corporation and Newfoundland and Labrador Housing Corporation which stipulate that cash be set aside for a replacement reserve fund. As of December 31, 2001 the fund is holding $750,000 in City of St. John's debentures.

6. Payables and Accruals

	2001	2000
Trade	$ 9,367,949	$ 7,421,200
Deposits and prepayments	5,254,608	4,387,586
Accrued interest	1,200,856	1,460,791
Other governments	93,650	131,546
	$ 15,917,063	$ 13,401,123

7. Deferred Grants

The Province of Newfoundland and Labrador has agreed to pay grants to the City as a share of water and sewer, street paving and reconstruction, and recreational facilities programs. The grants are payable by annual installments and have maturity dates up to October 1, 2017.

	2001	2000
Civic Centre	$ 19,006,737	-
Water and Sewer Projects	16,511,854	$ 12,026,269
Paving	4,543,632	5,928,050
Other	368,968	318,581
	40,431,191	18,272,900
Less: Current Portion	3,517,357	2,906,612
	$ 36,913,834	$ 15,366,288

8. Debenture Debt

	2001	2000
Debentures Outstanding	$ 71,305,000	$ 59,361,000
Less: Debt Charges recoverable from the Province of Newfoundland and Labrador	5,887,360	-
Less: Sinking Funds available	9,242,792	6,519,203
	56,174,848	52,841,797
Less: Current Portion	2,822,500	11,819,000
	$ 53,352,348	$ 41,022,797

The annual requirements over the next five years relating to scheduled sinking funds are as follows:

2002 - $2,822,500; **2003** - $2,822,500; **2004** - $2,822,500; **2005** - $2,747,500; and **2006** - $2,685,000.

Present projections indicate that sufficient funds will be available in the sinking funds to redeem all maturing bond issues.

9. Long Term Debt

	2001	2000
Long Term Debt	$ 37,734,182	$ 22,048,631
Less: Debt Charges recoverable from the Province of Newfoundland and Labrador	34,648,498	18,457,477
	3,085,684	3,591,154
Mortgages - Urban Living Non-profit Housing	25,750,809	26,420,213
Advances and Refinanced Loans	17,500,000	11,680,000
St. John's Transportation Commission		
Long Term Debt	2,671,000	859,000
Capital Leases	-	28,297
Interim Financing and Payables - Capital Projects	3,456,133	4,069,330
	52,463,626	46,647,994
Less: Current Portion	2,616,140	2,473,433
	$ 49,847,486	$ 44,174,561

Annual principal repayments over the next five years relating to retirement of long term debt are as follows:

	Long Term Debt	Non-Profit Housing Mortgages	Refinanced Loans	St. John's Transportation Commission	Province of Newfoundland Share	Net Amount
2002	$ 3,804,799	$ 761,796	$ 840,000	$ 489,000	$ 3,279,455	$ 2,616,140
2003	3,819,316	802,864	-	337,000	3,468,398	1,490,782
2004	3,501,492	846,215	-	234,000	3,138,613	1,443,094
2005	3,223,427	891,981	-	228,000	3,018,707	1,324,701
2006	2,797,638	940,297	-	228,000	2,904,703	1,061,232

The Province's share of cost shared loans is recorded in the accounts of the City as debt charges recoverable and as deferred grants.

Mortgages of the Urban Living Non-Profit Housing Fund are secured by specific rental properties situated in St. John's and an assignment of rental income.

10. Reserves

	2001	2000
Sinking fund - reserve for retirement of debentures	$ 9,242,792	$ 6,519,203
Urban living non-profit housing - replacement reserve	966,363	916,207
Reserve for harbour clean-up	3,432,031	1,886,353
Reserve for snow and ice management	-	2,000,000
Reserve for Civic Centre financing	414,123	835,908
Reserve for uncashed coupons	32,714	269,293
Reserve for landfill capital improvements	2,347,983	1,097,025
Reserve for Robin Hood Bay post-closure costs	14,792	13,824
Reserve for capital	23,719	40,454
	$ 16,474,517	$ 13,578,267

11. Investment in Capital Assets

	2001	2000
Balance, beginning of year	$ 233,020,601	$ 213,541,129
Add: Contributions from revenue fund for Capital expenditure out of revenue	2,469,944	2,080,562
Contribution for capital works program	10,578,108	8,764,406
Loan repayments	5,707,887	5,785,834
Contribution from sinking fund for debentures	3,056,000	3,447,000
Contribution from land fill capital improvements reserve	31,116	-
Contribution from reserve - harbour clean-up	-	2,119,450
Net assessments raised	142,917	232,511
Interest on assessments	119,147	96,642
	255,125,720	236,067,534
Deduct: Contribution to revenue fund from water, sewer and street improvements	113,229	329,153
Contribution to Clovelly Park reserve	78,069	-
Disposal of property and equipment	2,282,869	2,717,780
Balance, end of year	$ 252,651,553	$ 233,020,601

12. Contributed Surplus

	2001	2000
Balance, beginning of year	$ 55,638,607	$ 53,102,998
Contributions from Government of Canada	1,499,820	1,762,675
Other	1,357,369	772,934
Balance, end of year	$ 58,495,796	$ 55,638,607

13. (Deficit) Surplus

	2001	2000
Deficit, beginning of year	$ (4,883,752)	$ (3,736,852)
Excess of expenditure over revenue	(8,051,195)	(1,146,900)
Deficit, end of year	$ (12,934,947)	$ (4,883,752)
(Deficit) Surplus arising from:		
Operations	$ (6,525,337)	$ 2,007,342
Severance pay accruals	(6,409,610)	(6,891,094)
	$ (12,934,947)	$ (4,883,752)

The deficit includes a provision for severance pay, payable to certain employees upon cessation of employment or retirement.

14. Change in Non-cash Operating Working Capital

	2001	2000
Receivables	$ (211,320)	$ (221,203)
Inventories	(322,747)	(174,820)
Prepaid expenditures	181,005	160,392
Restricted cash deposits	430,049	(259,304)
Payables and accruals	2,515,940	1,555,990
	$ 2,592,927	$ 1,061,055

15. Contingencies and Commitments

Expropriation and other claims
The City has received notices of claims of approximately $599,600. No provision has been made for these claims either because the City is not expected to incur any significant liability, or because an estimate of loss, if any, is not determinable at this time.

Lease commitments
Under the terms of long term operating leases on equipment, the City is required to make annual lease payments for the next five years as follows:

2002 - $1,122,445; 2003 - $1,132,142; 2004 - $840,079;
2005 - $840,079; 2006 - $614,731.

The St. John's Transportation Commission has made a commitment to purchase an AVL system at a total cost of $746,511. Of the total cost, $396,511 has been incurred prior to year end. The remaining cost of $350,000, less government assistance of $117,200, will be expended in the next fiscal year and it is intended that this balance will be financed by new long term debt.

Retirement benefits
The City provides a benefit to certain employees based upon the employee's length of service with the City. This benefit is payable only upon retirement. At December 31, 2001, the City is contingently liable for these benefits to a maximum of $3,839,377.

St. John's Sports and Entertainment Ltd.
Under an agreement with Maple Leaf Sports and Entertainment Limited for the period June 1, 2000 to May 31, 2005, the St. John's Sports and Entertainment Ltd. has been granted the right to operate an American Hockey League franchise to be known as the St. John's Maple Leafs. In accordance with the terms of the agreement the St. John's Sports and Entertainment Ltd. is committed to minimum annual payments of $1,217,500 for franchise fees and $300,000 for management services to Maple Leaf Sports and Entertainment Ltd. St. John's Sports and Entertainment Ltd. makes these payments from operating funds. Under the terms of the same agreement Maple Leaf Sports and Entertainment Ltd. has agreed to pay a number of costs of the franchise operation, including player, coach and trainer salaries.

St. John's Municipal Parking Garage
The City entered into a lease-purchase agreement, whereby the City will lease the St. John's Municipal Parking Garage to A.P. Parking Garage Inc. for $100,000 per year for ten years beginning April 1, 1995. At the end of the lease term the City has agreed to sell the parking garage for consideration of $1 at the lessee's option.

Regatta Boat House Project
The City has guaranteed a loan of $450,000 for the Regatta Boat House Project.

16. Pension plans

At December 31, 2001, based on an extrapolation of an actuarial valuation as at December 31, 1999, pension plan assets and pension plan obligations were $83,019,500 and $76,461,200 respectively. Given the funded excess, the City did not make any employer pension contributions for 2001 and does not plan to make employer pension contributions for 2002.

At December 31, 2001, based on an extrapolation of an actuarial valuation as at January 1, 2001, pension plan assets and pension plan obligations of the St. John's Transportation Commission were $13,322,087 and $11,300,503 for the union pension plan and $3,998,838 and $3,090,707 for the non-union pension plan respectively. Given the funded excess, the Commission discontinued employer pension contributions during 2001 and does not plan to make employer pension contributions for 2002.
For both pension plans, the excess of pension plan assets over pension plan obligations is being amortized over the expected average remaining service life of the respective employee groups.

17. St. John's Sports and Entertainment Ltd.

On August 8, 2001, the Civic Centre Corporation changed its name to St. John's Sports and Entertainment Ltd. Also, on May 31, 2002 the City transferred the Mile One Stadium and Convention Centre facilities to the St. John's Sports and Entertainment Ltd.

SCHEDULE 1

City of St. John's
Schedule of Debenture Debt
December 31, 2001

Date of Maturity	Interest Rate	Amount Issued	Amount Outstanding	Sinking Funds Available	Current Portion due in 2002
Nov. 2004	13.500%	$ 6,000,000	$ 5,356,000	$ 5,116,232	$ 75,000
Dec. 2005	11.250%	5,000,000	839,000	637,990	62,500
Dec. 2006	10.500%	6,000,000	1,534,000	249,852	150,000
Dec. 2007	6.150%	10,000,000	3,390,000	837	710,000
Dec. 2008	11.125%	6,000,000	3,340,000	75	150,000
Dec. 2009	10.500%	7,000,000	3,444,000	44,504	175,000
Nov. 2011	6.15%	9,012,000	9,012,000	-	250,000
June 2012	10.875%	14,000,000	11,000,000	1,814,291	350,000
Sep. 2013	9.160%	9,000,000	6,390,000	1,004	225,000
Oct. 2015	9.400%	5,000,000	5,000,000	964,452	125,000
Dec. 2020	6.840%	7,000,000	7,000,000	181,502	175,000
Dec. 2021	7.38%	15,000,000	15,000,000	232,053	375,000
		$ 99,012,000	$ 71,305,000	$ 9,242,792	$ 2,822,500

SCHEDULE 2

City of St. John's
Schedule of Long Term Debt
December 31, 2001

	Date of Maturity	Interest Rate	Amount Issued	Amount Outstanding	Current Portion due in 2002
Canada Mortgage and Housing Corporation					
Waterford Valley trunk sewer	Jan. 2006	5.125%	$ 612,371	$ 157,732	$ 28,437
Mundy Pond trunk sewer	Jan. 2008	5.875%	78,830	29,144	3,476
Virginia Park trunk sewer	Apr. 2013	7.500%	104,408	64,654	3,480
Virginia Park trunk sewer	Mar. 2014	7.875%	157,908	104,828	4,867
Rennies River trunk sewer	Oct. 2016	10.375%	1,011,991	780,063	26,604
Rennies River trunk sewer	Oct. 2018	9.750%	681,350	544,896	15,173
Mundy Pond neighbourhood improvement program	Jan. 2006	10.375%	1,155,885	138,431	80,856
Wedgewood Park water and sewer	Jan. 2017	7.875%	12,410	9,224	303
Goulds water and sewer	Jul. 2003	10.000%	117,716	22,864	10,875
Goulds water and sewer	Jul. 2007	10.000%	97,449	47,311	6,093
Newfoundland Municipal Financing Corporation					
Harbourview water and sewer	Dec. 2004	11.500%	348,536	122,155	36,260
Kilbride water and sewer	Dec. 2005	13.875%	318,068	152,465	30,821
Airport Heights - phase 1A	Nov. 2005	14.500%	3,162,759	1,396,062	331,790
Airport Heights - phase 1B	Dec. 2005	13.875%	629,463	301,732	60,996
Airport Heights - phase 2	Dec. 2006	12.375%	3,060,805	1,530,407	272,476
1991 street paving program	May 2002	11.500%	1,550,456	125,244	124,244
Penetanguishene - phase 1	May 2007	11.500%	2,210,465	1,248,761	173,884
Penetanguishene - phase 2	Dec. 2007	10.875%	1,762,291	1,041,453	131,049
1992 street paving	Dec. 2003	9.375%	1,876,483	523,668	249,848
1992 streets Reconstruction A	May 2004	10.625%	816,589	288,756	106,624
1992 streets Reconstruction B	May 2004	10.625%	239,203	84,585	31,233
1992 Airport Heights Phase 3	May 2009	10.625%	1,181,128	808,966	75,178
1991 streets Reconstruction	Nov. 2003	10.250%	1,436,250	322,392	209,515
Shea Heights NIA	May 2004	10.625%	30,443	10,765	3,975
Softball Newfoundland	May 2004	10.625%	256,171	90,585	33,449
1993 streets Paving A	May 2004	10.625%	986,714	348,915	128,837

SCHEDULE 2 (continued)

City of St. John's
Schedule of Long Term Debt
December 31, 2001

	Date of Maturity	Interest Rate	Amount Issued	Amount Outstanding	Current Portion due in 2002
1993 streets Paving B	May 2004	10.625%	$ 161,803	$ 57,216	$ 21,127
Softball Newfoundland	Dec. 2004	11.500%	102,633	43,452	12,898
Bridge Rehabilitation	Dec. 2004	11.500%	54,464	23,058	6,845
1994 street paving	Feb. 2006	9.750%	711,390	403,696	75,394
1995 street paving	Dec. 2006	8.375%	405,554	243,795	41,103
1993 Airport Heights Phase 4	Dec. 2009	11.500%	1,070,242	778,154	63,658
Goulds water and sewer	Dec. 2002	12.000%	437,100	58,220	58,220
Goulds water and sewer	Jun. 2003	12.000%	222,350	43,179	27,939
Goulds water and sewer	Dec. 2004	11.750%	283,403	85,863	31,437
Goulds water and sewer	Jun. 2006	12.375%	451,615	225,808	40,203
1991 studies	May 2010	10.875%	201,165	150,030	11,480
1991 studies B	Feb. 2011	9.750%	46,373	36,308	2,466
1991 studies C	Feb. 2006	9.750%	21,804	12,373	2,311
1997 streets	Jan. 2009	7.500%	165,603	134,846	13,978
1998 streets A	Dec. 2009	8.375%	264,132	227,089	20,929
1998 streets B	Dec. 2009	8.375%	104,868	90,161	8,310
1998 Retaining Wall	Dec. 2009	8.375%	31,942	27,463	2,531
1998 Bridge Rehabilitation	Sep. 2010	8.125%	189,044	176,173	13,938
1998 St. John's Rec. Centre	Sep. 2010	8.125%	60,361	56,251	4,450
Bay Bulls Road	Dec. 2004	11.500%	442,210	154,987	46,005
1997 Harbour Cleanup	Jan. 2014	7.500%	1,464,499	1,317,793	66,673
2000 Harbour Cleanup	Feb. 2014	7.500%	1,448,983	1,303,832	65,967
Higgins Line 2000	Dec. 2014	8.375%	574,858	532,561	23,898
Regional Water System	Dec. 2006	11.625%	525,950	278,072	43,803
1996 Capital Works	Jan. 2008	7.375%	2,012,777	1,466,574	183,226
Higgins Line 1997	Jun. 2013	7.375%	484,764	413,538	23,895
Fire equipment	Sept. 2011	7.75%	90,895	90,895	6,304
Mile One Stadium	Sept. 2016	7.75%	19,006,737	19,006,737	705,468
			$54,933,661	$37,734,182	$3,804,799

SCHEDULE 3

City of St. John's
Schedule of Mortgages - Urban Living Non-Profit Housing
December 31, 2001

	Date of Maturity	Interest Rate	Amount Issued	Amount Outstanding
Newfoundland and Labrador Housing Corporation				
Hamlyn Road	Aug. 1, 2022	5.21%	$ 2,207,290	$ 1,841,448
Infill 1987	Apr. 1, 2023	5.21%	2,070,285	1,765,132
Gear Street - Infil! 1988	Sept. 1, 2025	5.21%	1,929,560	1,724,262
Brookfield Road	Dec. 1, 2025	6.54%	2,187,293	1,971,716
Infill 1992	Dec. 1, 2028	6.54%	1,682,553	1,344,132
Canada Mortgage and Housing Corporation				
Rawlins Cross	Dec. 1, 2018	5.43%	1,249,485	995,715
Forest Road	Jan. 1, 2018	5.85%	1,647,890	1,264,805
Cuckholds Cove Road	Apr. 1, 2018	5.47%	804,200	625,002
Infill 1982	Jul. 1, 2018	5.56%	651,550	514,106
Hamilton Avenue - Riverhead Towers	Feb. 1, 2019	5.50%	3,736,230	2,976,833
Fahey's Row - Infill 1983	May 1, 2019	5.77%	962,163	803,742
Alexander Street - Hamilton Avenue	Jun. 1, 2019	5.77%	1,920,998	1,602,063
Carnell Street - Larkin Square	Jan. 1, 2020	6.45%	1,910,065	1,633,346
Goodview Street- Carter's Hill	Jan. 1, 2020	6.87%	1,406,630	1,200,624
Infill 1985	Apr. 1, 2021	5.90%	880,530	752,185
Carter's Hill - Sebastian Court	Aug. 1, 2021	5.50%	2,031,175	1,768,081
Infill 1990	Nov. 1, 2026	5.43%	1,628,008	1,425,231
Cochrane Street	Nov. 1, 2026	5.58%	745,887	653,727
Campbell Avenue	Feb. 1, 2028	5.35%	968,952	888,659
			$ 30,620,744	25,750,809
Less: Current portion				761,796
				$ 24,989,013

Mortgages are secured by specific rental properties situated in St. John's and an assignment of rental income.

SCHEDULE 4

City of St. John's
Schedule of Revenue
Year Ended December 31

	2001 Actual	2000 Budget	2000 Actual
Sales of goods and services			
Environmental health services			
Water tax - basic	$ 6,713,406	$ 6,719,000	$ 6,680,455
- harbour cleanup	1,545,678	1,663,300	1,709,895
Water sales	1,518,625	1,600,000	1,573,032
Tipping fees	3,102,911	2,800,000	3,027,874
Other	86,532	50,000	77,765
General government services	780,108	770,650	779,800
Transportation services			
Parking meters	873,755	927,000	766,689
Parking permits	194,584	170,800	174,107
Other	85,451	19,390	9,703
Recreation and cultural services	781,382	848,130	802,470
Other general services	112,646	85,320	127,663
	$ 15,795,078	$ 15,653,590	$ 15,729,453
Other revenue from own sources			
Interest on tax arrears	$ 1,524,323	$ 1,378,340	$ 1,448,678
Fines	1,794,094	1,849,790	1,401,470
Construction and other permits	1,077,859	1,056,600	1,241,577
Interest earned	130,891	111,000	890,016
Business and amusement licenses	101,565	94,900	108,898
Rents, concessions and franchises	17,920	11,600	19,580
	$ 4,646,652	$ 4,502,230	$ 5,110,219
Grants in lieu of taxes			
Government of Canada	$ 2,066,451	$ 2,000,000	$ 2,147,322
Water Tax Grant	666,881	665,000	695,797
Government of Canada agencies	510,376	550,000	331,287
Government of Newfoundland and Labrador agencies	51,636	46,000	50,519
	$ 3,295,344	$ 3,261,000	$ 3,224,925
Other transfers			
Transfer from capital fund			
Assessments for water, sewer and street improvements	$ 333,881	$ 350,000	$ 555,491

SCHEDULE 4 (continued)

City of St. John's
Schedule of Revenue
Year Ended December 31

	2001 Actual	2000 Budget	2000 Actual
Taxation			
Real property tax	$ 53,432,485	$ 53,571,520	$ 50,651,660
Business tax	15,176,604	15,222,680	13,040,159
Utility tax	4,882,132	4,800,000	5,193,893
Business Improvement Area assessment	220,165	195,000	174,954
Accommodation tax	1,139,174	1,028,800	1,058,703
	$ 74,850,560	$ 74,818,000	$ 70,119,369
Grants from other governments			
Government of Newfoundland and Labrador			
Municipal operating grant	$ 4,907,704	$ 4,907,700	$ 4,674,017
Recovery of debt charges and street paving program	5,303,582	4,936,510	5,533,504
Government of Newfoundland and Labrador agencies			
Rental housing projects	55,505	55,500	55,505
Summer employment experience development	41,586	19,000	37,582
	$ 10,308,377	$ 9,918,710	$ 10,300,608

SCHEDULE 5

City of St. John's

Schedule of Expenditure

Year Ended December 31

	2001 Actual	2000 Budget	2000 Actual
General Government Services			
Legislative	$ 707,141	$ 628,400	$ 755,904
General government	10,654,911	10,706,480	9,995,723
Engineering services	2,503,750	2,625,360	2,365,125
Pensions and employee benefits	325,195	727,840	(300,724)
Other general government services	622,592	375,160	144,813
	$ 14,813,589	$ 15,063,240	$ 12,960,841
Fiscal Services			
Debenture debt charges			
Sinking fund payments	$ 2,437,500	$ 2,437,500	$ 2,075,000
Sinking fund in lieu of interest	3,135,019	3,135,020	2,694,030
Interest	6,122,919	6,106,740	5,792,870
Discounts	42,430	42,430	45,981
Other Long-term Debt			
Principal	4,252,080	4,252,080	4,676,578
Interest	2,094,657	2,071,610	2,478,910
Interest on Temporary Bank Loans	190,104	400,000	668,787
Other Debt Charges	144,806	144,000	79,597
	$ 18,419,515	$ 18,589,380	$ 18,511,753
Transportation Services			
Road Transport			
Administration	$ 2,141,215	$ 2,045,170	$ 1,879,436
Snow Clearing	12,523,745	8,760,330	7,561,407
Transfer from Snowclearing Reserve	(2,000,000)	-	-
Streets, Roads and Sidewalks	3,704,055	3,494,560	3,449,044
Maintenance Depot	1,538,248	1,365,710	1,393,069
Traffic Services	822,696	721,830	814,723
Street Cleaning	63,347	75,410	72,695
	18,793,306	16,463,010	15,170,374
Street Lighting	3,028,710	3,074,190	3,071,575
Parking Meters	316,287	329,850	198,828
Transportation - Handicapped	670,777	630,000	585,697
	$ 22,809,080	$ 20,497,050	$ 19,026,474

SCHEDULE 5 (continued)

City of St. John's
Schedule of Expenditure
Year Ended December 31

	2001 Actual	2000 Budget	2000 Actual
Protective services			
Fire protection	$ 12,187,071	$ 11,906,870	$ 11,967,759
Protective inspections	2,465,029	2,108,960	1,979,632
Traffic enforcement	1,712,868	1,682,270	1,527,571
Animal and pest control	455,795	448,320	388,541
	$ 16,820,763	$ 16,146,420	$ 15,863,503
Environmental health services			
Water supply and distributions	$ 7,813,402	$ 7,507,260	$ 7,245,820
Garbage and waste collection and disposal	4,443,994	4,774,880	4,366,500
Sewage collection and disposal	435,399	433,850	425,051
	$ 12,692,795	$ 12,715,990	$ 12,037,371
Recreation and cultural services			
Parks and open spaces	$ 4,232,965	$ 4,197,060	$ 4,153,115
Recreation	3,225,587	3,240,330	2,871,252
Avalon Convention and Visitor's Bureau	443,088	375,000	404,934
Other recreation and cultural services	632,530	700,510	731,604
	$ 8,534,170	$ 8,512,900	$ 8,160,905
Environmental development services			
Environmental planning and zoning	$ 685,072	$ 700,010	$ 605,395
Housing and real estate	705,057	725,170	761,918
Other environmental development services	957,434	1,004,090	933,878
	$ 2,347,563	$ 2,429,270	$ 2,301,191
Transfers to reserves and other funds			
Provision for uncollectible accounts	$ 1,065,332	$ 1,000,000	$ 972,006
Contribution to capital fund for			
- capital expenditures	7,390,090	5,826,290	6,556,444
- harbour cleanup	-	-	2,119,450
Capital expenditure accounts	979,822	991,220	758,255
Transfer (from) to Civic Centre financing reserve	(421,785)	-	284,801
Transfer to (from) harbour cleanup reserve	1,545,678	1,663,300	(409,555)
Transfer to landfill capital improvements reserve	1,283,041	500,000	1,097,025
Provision for projected prior year surplus	-	(1,733,000)	-
Provision for obsolete inventory	106,720	25,000	(818)
	$ 11,948,898	$ 8,272,810	$ 11,377,608

SCHEDULE 6

City of St. John's
Schedule of Capital Expenditures
Year Ended December 31

	2001	2000
Land		
Expropriation, Disturbances, Street Widening and Improvements	$ 545,598	$ 387,244
Buildings		
Municipal Recreation Facilities	2,365,613	975,716
City Hall	77,031	156,596
Depot	953,180	250,809
Bowring Park Amphitheatre	-	41,301
Robin Hood Bay	30,415	-
Goulds	3,120	24,189
Parking Garage	-	49,061
Civic Centre	17,933,134	20,944,776
Streets		
Reconstruction, Paving and Resurfacing, Curb and Sidewalks	11,982,192	5,107,258
Plans and Studies	34,494	80,335
Water and sewer		
Water Mains and Sanitary Sewers	4,986,708	5,043,184
Harbour Clean-up	-	2,002,856
Equipment		
Operating Departments	4,841,820	3,543,468
Fire Department	1,318,993	981,363
Regional Water System	243,859	436,438
St. John's Transportation Commission	2,794,465	95,540
St. John's Sports & Entertainment Limited	257,329	-
Non-profit Housing	-	614
	$ 48,367,951	$ 40,120,748

City Council

Seated *(l - r)*:
Deputy Mayor Gerry Colbert, Councillor Kevin Breen (Ward 4), Mayor Andy Wells, Councillor John Dinn (Ward 5), Councillor Shannie Duff (At Large)

Standing *(l - r)*:
Councillor Dennis O'Keefe (At Large), Councillor Keith Coombs (Ward 3), Councillor Sandy Hickman (At Large), Councillor Art Puddister (Ward 1), Councillor Frank Galgay (Ward 2), Councillor Paul Sears (At Large)

Chief Commissioner and Directors

Seated: *(l - r)*:
Neil Martin - *Director, Information and Corporate Services*, Paul Mackey - *Director, Public Works and Parks*, Art Cheeseman - *Associate Commissioner & Director, Engineering and Planning*, Jill Brewer - *Director, Recreation*, Ron Penney - *Chief Commissioner & City Solicitor*, David Blackmore - *Director, Building and Property Management*, Damian Ryan - *City Clerk*

Standing *(l to r)*:
Robert Bishop - *Director, Finance & City Treasurer*, Michael Dwyer - *Director, Regional Fire Services*

Missing from Photo:
Guy Annable - *Director, Human Resources*

Contacts at City Hall

Mayor's Office
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Third Floor,City Hall Annex

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Department of Economic Development and Tourism
City Hall Annex

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(709) 576-8300
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tourism@stjohns.ca

Department of Engineering and Planning
Third Floor, City Hall

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Department of Public Works & Parks
Municipal Depot--Blackmarsh Road

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Department of Recreation
Mews Centre

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Human Resources Department
Second Floor, City Hall Annex

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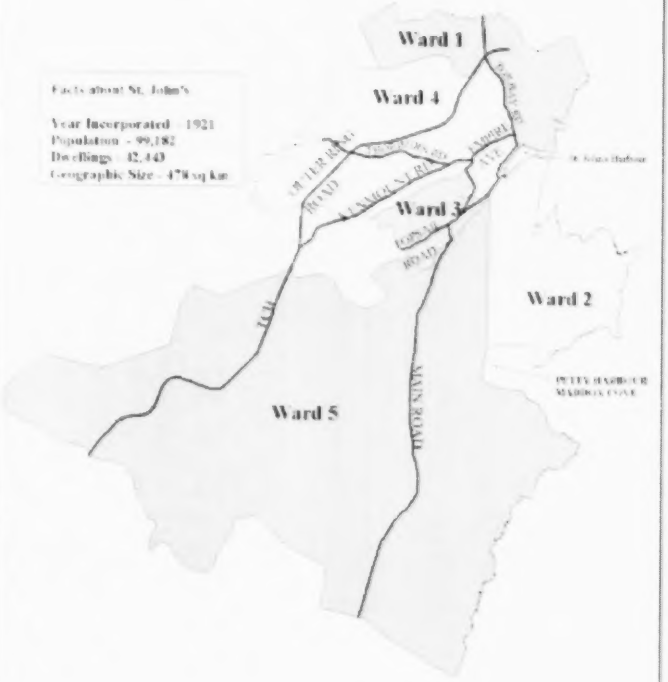
City of St. John's Ward System



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